

COMBINED DECLARATION FOR PATENT APPLICATION AND POWER OF ATTORNEYU.S. DEPARTMENT OF COMMERCE
Patent and Trademark Office

ATTORNEY DOCKET NO.:

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name,

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

METHOD FOR DIFFERENTIATING MESENCHYMAL STEM CELLS INTO STEROID-PRODUCING CELLS
The specification of which:

is attached hereto; or

was filed as United States application Serial No. _____ on _____ and was amended on _____ (if applicable); or

was filed as PCT international application Number PCT/JP2005/002548 on February 18, 2005 and was amended under PCT Article 19 on May 11, 2005 (if applicable).

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose to the U.S. Patent and Trademark Office information which is material to the patentability of claims presented in this application in accordance with Title 37, Code of Federal Regulations Section 1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, Section 119(a)-(d) or Section 365(b) of any foreign application(s) for patent or inventor's certificate or Section 365(a) of any PCT international application(s) designating at least one country other than the United States of America listed below and have also identified below any foreign applications(s) for patent or inventor's certificate or any PCT international application(s) designating at least one country other than the United States of America filed by me on the same subject matter having a filing date before that of the application(s) of which priority is claimed.

PRIOR FOREIGN APPLICATION(S):

COUNTRY (if PCT, indicate PCT)	APPLICATION NUMBER	DATE OF FILING (day, month, year)	PRIORITY CLAIMED
Japan	2004-058406	03/03/2004	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Yes <input type="checkbox"/> No

Combined Declaration for Patent Application and Power of Attorney - (Continued)
(includes Reference to PCT International Applications)
ATTORNEY DOCKET NO.:

I hereby claim the benefits under Title 35, United States Code Section 119(e) of any United States provisional application(s) listed below.

U.S. PROVISIONAL APPLICATIONS

U.S. PROVISIONAL APPLICATION NO.	U.S. FILING DATE:

I hereby claim the benefit under Title 35, United States Code, Section 120 of any United States application(s) or Section 365(c) of any PCT international application(s) designating the United States of America that is/are listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in that/those prior application(s) in the manner provided by the first paragraph of Title 35, United States Code, Section 112, I acknowledge the duty to disclose to the U.S. Patent and Trademark Office all information known to me to be material to the patentability of claims presented in this application in accordance with Title 37, Code of Federal Regulations, Section 1.56 which became available between the filing date of the prior application(s) and the national or PCT international filing date of this application:

PRIOR U.S. APPLICATIONS OR PCT INTERNATIONAL APPLICATIONS DESIGNATING THE U.S. FOR BENEFIT:

U.S. OR PCT INTERNATIONAL APPLICATIONS		STATUS (Check One)		
APPLICATION NO.	FILING DATE	PATENTED	PENDING	ABANDONED
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

POWER OF ATTORNEY: As a named inventor, I hereby appoint the registered practitioners of Drinker Biddle & Reath LLP included in the Customer Number provided below to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith, and direct that all correspondence be addressed to that Customer Number.

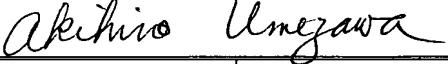
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Direct Telephone Calls To:

Ronald L. Grudziecki
202-842-8802

Combined Declaration for Patent Application and Power of Attorney - (Continued)
(includes Reference to PCT International Applications)
ATTORNEY DOCKET NO.:

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

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THIRD INVENTOR'S SIGNATURE				DATE
				August 9, 2006
FULL NAME OF FOURTH INVENTOR				
RESIDENCE & CITIZENSHIP				COUNTRY OF CITIZENSHIP:
POST OFFICE ADDRESS				
FOURTH INVENTOR'S SIGNATURE				DATE

Listing of Inventors Continued on attached page(s): Yes No